



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CURTISS WATER & SEWER UTILITY

Principal Office: P.O. BOX 97
CURTISS, WI 54422

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CURTISS WATER & SEWER UTILITY**Utility Address:** P.O. BOX 97
CURTISS, WI 54422**When was utility organized?** 8/12/1976**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DEBORAH KRAUTER**Title:** VILLAGE CLERK**Office Address:**P.O. BOX 97
CURTISS, WI 54422**Telephone:** (715) 223 - 6226**Fax Number:** (715) 223 - 1401**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: BILL MILLER**Title:** MANAGER**Office Address:** SCHENCK BUSINESS SOLUTIONS2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467-0130**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** millerw@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: ARLAN HAMM**Title:** VILLAGE PRESIDENT**Office Address:**P.O. BOX 97
CURTISS, WI 54422**Telephone:** (715) 223 - 6226**Fax Number:** (715) 223 - 1401**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: BILL MILLER**Title:** MANAGER**Office Address:** SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467-0130

Telephone: (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** millerw@schencksolutions.com**Date of most recent audit report:** 4/3/2003**Period covered by most recent audit:** 1/01/2002 TO 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: MR PETER JOHNSON**Title:** SUPERINTENDENT**Office Address:**

P.O. BOX 97

CURTISS, WI 54422

Telephone: (715) 223 - 6226**Fax Number:** (715) 223 - 1401**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR RANDY BUSSE

MR ARIAN HAMM, PRESIDENT

MS DEBORAH KRAUTER, VILLAGE CLERK

MS LILA MESKE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Contact Person: BILL G MILLER

Title: MANAGER

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schencksolutions.com

Contract/Agreement beginning-ending dates: 1/1/2002 12/31/2004

Provide a brief description of the nature of Contract Operations being provided:

financial services

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	115,854	108,732	1
Operating Expenses:			
Operation and Maintenance Expense (401)	45,087	39,205	2
Depreciation Expense (403)	63,202	63,019	3
Amortization Expense (404)	0	0	4
Taxes (408)	50,021	40,479	5
Total Operating Expenses	158,310	142,703	
Net Operating Income	(42,456)	(33,971)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(42,456)	(33,971)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,195	5,174	9
Miscellaneous Nonoperating Income (421)	(15,075)	14,790	10
Total Other Income	(13,880)	19,964	
Total Income	(56,336)	(14,007)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(56,336)	(14,007)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,178	14,098	13
Amortization of Debt Discount and Expense (428)	64	65	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	14,242	14,163	
Net Income	(70,578)	(28,170)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(185,610)	(164,294)	19
Balance Transferred from Income (433)	(70,578)	(28,170)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	20,250	(6,854)	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(276,438)	(185,610)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ON SURPLUS FUNDS INVESTED	1,195	4
Total (Acct. 419):	1,195	
Miscellaneous Nonoperating Income (421):		
NET OPERATING LOSS- -NONREGULATED SEWER	(15,075)	5
Total (Acct. 421):	(15,075)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
TRANSFER TO DEBT RESERVE FUND	20,250	11
Total (Acct. 436)--Debit:	20,250	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	115,854	0	0	0	115,854	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	115,854	0	0	0	115,854	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,540,323	2,384,106	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	250,767	187,395	2
Net Utility Plant	2,289,556	2,196,711	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	938,515	802,459	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	281,221	264,278	4
Net Nonutility Property	657,294	538,181	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	42,455	36,107	7
Total Other Property and Investments	699,749	574,288	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	47,260	65,739	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	2,799	2,799	11
Other Accounts Receivable (143)	27,613	27,613	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	77,672	96,151	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	762	826	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	762	826	
Total Assets and Other Debits	3,067,739	2,867,976	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	240,953	0	21
Appropriated Earned Surplus (215)	42,455	22,205	22
Unappropriated Earned Surplus (216)	(276,438)	(185,610)	23
Total Proprietary Capital	6,970	(163,405)	
LONG-TERM DEBT			
Bonds (221)	276,100	286,400	24
Advances from Municipality (223)	45,319	45,319	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	321,419	331,719	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,227	2,723	28
Payables to Municipality (233)	78,621	43,970	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,120	3,602	32
Other Current and Accrued Liabilities (238)	673	2,658	33
Total Current and Accrued Liabilities	90,641	52,953	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,648,709	2,646,709	38
Total Liabilities and Other Credits	3,067,739	2,867,976	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,411,656	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	128,667				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,540,323	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	250,767	0	0	0	9
Total Accumulated Provision	250,767	0	0	0	
Net Utility Plant	2,289,556	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	187,395				187,395	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,202				63,202	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	170				170	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	63,372	0	0	0	63,372	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	250,767	0	0	0	250,767	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.65%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	791,884	23,770		815,654	1
Other (specify):					
Other Non-Utility Property	10,575			10,575	2
CWIP-SEWER (A/C # S107)		112,286		112,286	3
Total Nonutility Property (121)	802,459	136,056	0	938,515	
Less accum. prov. depr. & amort. (122)	264,278	16,943		281,221	4
Net Nonutility Property	538,181	119,113	0	657,294	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Unamortized debt discount-sewer	30	428	424	1
Unamortized debt discount-water	34	428	338	2
Total			762	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
CWIP FINANCED BY TIF DIST--WATER	128,667	2
CWIP FINANCED BY TIF DIST--SEWER	112,286	3
Balance end of year	240,953	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BOND-WATER	11/01/1977	01/01/2016	5.00%	81,000	1
MORTGAGE REVENUE BOND-SEWER	11/01/1977	01/01/2016	5.00%	67,000	2
MORTGAGE REVENUE BONDS-WATER	01/20/2000	01/01/2023	4.50%	128,100	3
Total Bonds (Account 221):				276,100	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PAYABLE TO VILLAGE/NO REPAYMENT SCHEDULE	12/31/1975	12/31/2002	0.00%	45,319	1
Total for Account 223				45,319	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	50,021	2
Charged electric department expense		3
Charged sewer department expense	793	4
Other (explain):		
NONE		5
Total Accruals and other credits	50,814	
Taxes paid during year:		
County, state and local taxes	48,948	6
Social Security taxes	1,736	7
PSC Remainder Assessment	130	8
Other (explain):		
NONE		9
Total payments and other debits	50,814	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
BONDS	3,602	14,178	13,660	4,120	1
Subtotal	3,602	14,178	13,660	4,120	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,602	14,178	13,660	4,120	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,137,145	0	0	509,564	0	2,646,709	1
Add credits during year:							
For Services	1,000			1,000		2,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,138,145	0	0	510,564	0	2,648,709	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER RESERVE FUND (A/C # U1254)	22,332	3
SEWER RESERVE FUND (A/C # U1255)	20,123	4
Total (Acct. 125):	42,455	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,799	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	2,799	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	3,605	10
Merchandising, jobbing and contract work		11
Other (specify):		
INSURANCE RECOVERIES (A/C # U1431/#U1432)	12,833	12
OTHER ACCTS REC (A/C # U143V)	11,175	13
Total (Acct. 143):	27,613	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
REFUSE COLLECTIONS (A/C # U2332)	2,579	18
TAX EQUIVALENT FOR 2002 (IN A/C # U2330)	48,948	19
BALANCE REMAINING FROM 2001 (A/C # U2330)	27,094	20
Total (Acct. 233):	78,621	
Other Deferred Credits (253):		
NONE		21
1		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,397,881	0	0	0	2,397,881	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	219,081	0	0	0	219,081	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,137,645	0	0	0	2,137,645	6
Other (specify):						
NONE					0	7
Average Net Rate Base	41,155	0	0	0	41,155	
Net Operating Income as a percent of						
Average Net Rate Base	-103.16%	N/A	N/A	N/A	-103.16%	
Net Operating Income	(42,456)	0	0	0	(42,456)	8

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	120,476	1
Appropriated Earned Surplus	32,330	2
Unappropriated Earned Surplus	(231,024)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(78,218)	
Net Income		
Net Income	(70,578)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

- *Expansive growth of hog slaughtering facility- -continues to use larger amounts of water
 - *First full year of charging under new rate structure which went into effect 4/01
 - *Excessive Accounting/audit costs. Utility changed firms to supply these services for 2002 work (beginning with 2003). For 200/paid in 2002--these costs were \$5,400 for Water Util and \$5,600 for Sewer Util
 - *Excessive maintenance engineering costs. Utility attempting to cut back on these costs. These costs totalled \$4,960 for Water Utility and \$4,290 for Sewer Utility
-

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 29, 2003

Ms. Deborah Krauter, Village Clerk
Curtiss Water & Sewer Utility
P.O. Box 97
Curtiss, WI 54422-0097

2002 Analytical Review DWCCA-1505-ELE

Dear Ms. Krauter:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

On Page F-18, an amount is reported in Account 233 described as "balance remaining from 2001". Amounts reported in Account 233 are to be settled in the current year. If the amount remaining from 2001 is not paid off, it should be written off to Account 223, Advances from Municipality, or if it is not to be re-paid, should be written off to Account 216, Unappropriated Earned Surplus.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\1505
Curtiss.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	115,041	1
Total Sales of Water	115,041	
Other Operating Revenues		
Forfeited Discounts (470)	285	2
Other Water Revenues (474)	528	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	813	
Total Operating Revenues	115,854	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	24,629	5
General Operating Expenses (680-690)	20,458	6
Total Operation and Maintenance Expenses	45,087	
Other Operating Expenses		
Depreciation Expense (403)	63,202	7
Amortization Expense (404)		8
Taxes (408)	50,021	9
Total Other Operating Expenses	113,223	
Total Operating Expenses	158,310	
NET OPERATING INCOME	(42,456)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	78	3,371	20,704	4
Commercial	10	643	3,268	5
Industrial	2	18,640	50,887	6
Total Metered Sales to General Customers (461)	90	22,654	74,859	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		39,950	8
Other Sales to Public Authorities (464)	2	18	232	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	93	22,672	115,041	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	39,950	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	39,950	
Forfeited Discounts (470):		
Customer late payment charges	285	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	285	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	528	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	528	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,773	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,712	3
Chemicals (630)	1,060	4
Supplies and Expenses (640)	1,772	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	1,312	7
Total Plant Operation and Maintenance Expenses	24,629	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,989	8
Office Supplies and Expenses (681)	985	9
Outside Services Employed (682)	12,344	10
Insurance Expense (684)	2,148	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	992	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,458	
Total Operation and Maintenance Expenses	45,087	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		48,948	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAX ON METERS	130	2
Net property tax equivalent		48,818	
Social Security	ALLOCATION OF COVERED WAGES PAID	1,073	3
PSC Remainder Assessment		130	4
Other (specify): NONE			5
Total tax expense		50,021	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183560				3
County tax rate	mills		6.847840				4
Local tax rate	mills		8.804360				5
School tax rate	mills		10.289470				6
Voc. school tax rate	mills		1.890640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.015870				10
Less: state credit	mills		1.242400				11
Net tax rate	mills		26.773470				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.804360				14
Combined School Tax Rate	mills		12.180110				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.984470				17
Total Tax Rate	mills		28.015870				18
Ratio of Local and School Tax to Total	dec.		0.749021				19
Total tax net of state credit	mills		26.773470				20
Net Local and School Tax Rate	mills		20.053887				21
Utility Plant, Jan. 1	\$	2,384,106	2,384,106				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,384,106	2,384,106				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,384,106	2,384,106				26
Assessment Ratio	dec.		1.023800				27
Assessed Value	\$	2,440,848	2,440,848				28
Net Local & School Rate	mills		20.053887				29
Tax Equiv. Computed for Current Year	\$	48,948	48,948				30
Tax Equivalent per 1994 PSC Report	\$	9,590					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	48,948					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,594		4
Structures and Improvements (311)	193,902		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	132,138		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	315,117		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	646,751	0	
PUMPING PLANT			
Land and Land Rights (320)	866		12
Structures and Improvements (321)	41,189		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	77,029		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,964		20
Total Pumping Plant	126,048	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	494,878		22
Water Treatment Equipment (332)	281,389		23
Total Water Treatment Plant	776,267	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,526		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,594	4
Structures and Improvements (311)			193,902	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			132,138	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			315,117	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	646,751	
PUMPING PLANT				
Land and Land Rights (320)			866	12
Structures and Improvements (321)			41,189	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			77,029	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,964	20
Total Pumping Plant	0	0	126,048	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			494,878	22
Water Treatment Equipment (332)			281,389	23
Total Water Treatment Plant	0	0	776,267	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,526	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	499,839		26
Transmission and Distribution Mains (343)	201,764	21,539	27
Fire Mains (344)	0		28
Services (345)	25,436	3,364	29
Meters (346)	12,569		30
Hydrants (348)	77,283	2,647	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	821,417	27,550	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	10,108		37
Other General Equipment (379)	3,515		38
Other Tangible Property (390)	0		39
Total General Plant	13,623	0	
Total utility plant in service directly assignable	2,384,106	27,550	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,384,106	27,550	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			499,839 26
Transmission and Distribution Mains (343)			223,303 27
Fire Mains (344)			0 28
Services (345)			28,800 29
Meters (346)			12,569 30
Hydrants (348)			79,930 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	848,967
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			10,108 37
Other General Equipment (379)			3,515 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	13,623
Total utility plant in service directly assignable	0	0	2,411,656
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,411,656

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,945	1,945	1
February			1,620	1,620	2
March			1,640	1,640	3
April			1,810	1,810	4
May			1,865	1,865	5
June			1,965	1,965	6
July			2,104	2,104	7
August			2,060	2,060	8
September			2,059	2,059	9
October			2,419	2,419	10
November			2,207	2,207	11
December			2,259	2,259	12
Total annual pumpage	0	0	23,953	23,953	
Less: Water sold				22,672	13
Volume pumped but not sold				1,281	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				175	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				175	19
Volume pumped but unaccounted for				1,106	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: xxxx					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				219	23
Date of maximum: 9/13/2002					24
Cause of maximum: 2 fires within Village					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				35	26
Date of minimum: 10/7/2002					27
Total KWH used for pumping for the year				167,623	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1	70	12	22,000	Yes	1
WELL	2	60	12	28,000	Yes	2
WELL	3	80	12	34,000	Yes	3
WELL	4	65	12	26,000	Yes	4
WELL	5	120	18	146,800	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH SERVICE-1	HIGH SERVICE-2	WELL #5	1
Location	CURTISS	CURTISS	CURTISS	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2000	2000	2000	6
Type	OTHER	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	190	190	100	8
Pump Motor or Standby Engine Mfr	HITACHI	HITACHI	HITACHI	9
Year Installed	2000	2000	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	15	5	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 1,2,3,4			14
Location	CURTISS			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	RED JACKET			18
Year Installed	1996			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	30			21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC			22
Year Installed	1996			23
Type	ELECTRIC			24
Horsepower	2			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	2000		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	158		10
Total capacity in gallons (actual)	150,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	OTHER		17
Filters, type (gravity, pressure,			18
other, none)	PRESSURE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.2736		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	S	4.000	1,100	0	0	0	1,100
M	S	6.000	1,100	650	0	0	1,750
P	D	6.000	8,611	0	0	0	8,611
P	S	6.000	11,605	0	0	0	11,605
M	S	8.000	1,680	0	0	0	1,680
Total Within Municipality			24,096	650	0	0	24,746
Total Utility			24,096	650	0	0	24,746

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	82	1	0	0	83		1
M	1.000	1	0	0	0	1		2
P	4.000	1	0	0	0	1		3
Total Utility		84	1	0	0	85	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	112	0	0	0	112	11	1
1.500	2	0	0	0	2	0	2
4.000	3	0	0	0	3	0	3
Total:	117	0	0	0	117	11	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	73	13	0	2	0	24	112	1
1.500	0	1	0	0	0	1	2	2
4.000	0	0	2	0	0	1	3	3
Total:	73	14	2	2	0	26	117	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	19	1			20	2
Total Fire Hydrants	19	1	0	0	20	
Flushing Hydrants						
	8				8	3
Total Flushing Hydrants	8	0	0	0	8	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	23
Number of distribution system valves end of year:	24
Number of distribution valves operated during year:	12

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

A/C 461- -Most of the sales increase is due to the butchering facility which has grown significantly

Water Operation & Maintenance Expenses (Page W-05)

a/c # 650--There were no repairs to water plant in 2002
A/C #682--Excessive outside accounting (\$5,400); Large amounts of maintenance engineering (\$4,960)

Water Mains (Page W-15)

MAIN ADDITIONS WERE FINANCED BY THE UTILITY DURING 2002 AS PART OF A GENERAL EXPANSION.

Water Services (Page W-16)

THE UTILITY BILLED A CUSTOMER \$1000 FOR THE SERVICE INSTALLED DURING THE YEAR.

Hydrants and Distribution System Valves (Page W-18)

THE HYDRANT ADDITION WAS FINANCED BY THE UTILITY FOR 2002.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	79,203	1
Total Sewage Operating Revenues	79,203	
Other Operating Revenues		
Forfeited Discounts (631)	1,931	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	90	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	2,021	
Total Operating Revenues	81,224	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	29,581	8
Maintenance Expenses (831-834)	20,633	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	28,179	11
Total Operation and Maintenance Expenses	78,393	
Other Operating Expenses		
Depreciation Expense (403)	17,113	12
Amortization Expense (404)		13
Taxes (408)	793	14
Total Other Operating Expenses	17,906	
Total Operating Expenses	96,299	
NET OPERATING INCOME	(15,075)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	77	3,371	18,227	5
Commercial Revenues	10	643	2,658	6
Industrial Revenues	2	18,640	57,956	7
Revenues from Public Authorities	2	18	362	8
Total Measured Service to General Customers (622)	91	22,672	79,203	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	91	22,672	79,203	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,931	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,931	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISCELLANEOUS REVENUES	90	6
Total Miscellaneous Operating Revenues (635)	90	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	9,674	1
Power and Fuel for Pumping (821)	11,156	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	7,995	8
Transportation Expenses (828)	756	9
Rents (829)		10
Total Operation Expenses	29,581	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	14,025	11
Maintenance of Collection System Pumping Equipment (832)	3,346	12
Maintenance of Treatment and Disposal Plant Equipment (833)	3,228	13
Maintenance of General Plant Structures and Equipment (834)	34	14
Total Maintenance Expenses	20,633	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	4,695	19
Office Supplies and Expenses (851)	598	20
Outside Services Employed (852)	16,600	21
Insurance Expense (853)	2,148	22
Employees Pensions and Benefits (854)		23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	4,138	25
Rents (857)		26
Total Administrative and General Expenses	28,179	
Total Operation and Maintenance Expenses	78,393	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		663	1
Local and School Tax Equivalent on Meters Charged by Water Department		130	2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		793	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
COLLECTION SYSTEM		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Service Connections, Traps, and Accessories (312)	0	6
Collecting Mains and Accessories (313)	0	7
Interceptor Mains and Accessories (314)	0	8
Force Mains (315)	0	9
Other Collecting System Equipment (316)	0	10
Total Collection System	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS		
Land and Land Rights (320)	0	11
Structures and Improvements (321)	0	12
Receiving Wells (322)	0	13
Electric Pumping Equipment (323)	0	14
Other Power Pumping Equipment (324)	0	15
Miscellaneous Pumping Equipment (325)	0	16
Total Collection System Pumping Installations	0	0
TREATMENT AND DISPOSAL PLANT		
Land and Land Rights (330)	0	17
Structures and Improvements (331)	0	18
Preliminary Treatment Equipment (332)	0	19
Primary Treatment Equipment (333)	0	20
Secondary Treatment Equipment (334)	0	21
Advanced Treatment Equipment (335)	0	22
Chlorination Equipment (336)	0	23
Sludge Treatment and Disposal Equipment (337)	0	24
Plant Site Piping (338)	0	25
Flow Metering and Monitoring Equipment (339)	0	26
Outfall Sewer Pipes (340)	0	27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

A/C 827--Large amounts of outside lab expense. Analyze effluent problems

A/C 831--Major main repairs

A/c 832--Major pump repairs

A/C 833--2001 costs were excessive. 2002 more in line with trend of Utility

A/C 852--Large amounts of outside accountant costs (\$5,600); large amts of
outside engineering consulting due to sewer problems (\$4,290)

A/C 858--Repair customer service/\$2,700
